

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re the Application of:

Kazuya NISHINO

Serial No. 09/779,497

Group Art Unit: 3691

Confirmation No. 5669

Filed: February 9, 2001

Examiner: Thu Thao HAVAN

For: ACCOUNTING METHOD

**AMENDMENT**

Commissioner for Patents  
PO Box 1450  
Alexandria, VA 22313-1450

Sir:

This is in response to the Office Action mailed June 7, 2007, and having a period for response set to expire on September 7, 2007. A Petition for a Second Month Extension of Time, together with the requisite fee, is enclosed thereby extending the response due date to November 7, 2007.

The following amendments and remarks are respectfully submitted. Reconsideration of the claims is respectfully requested.